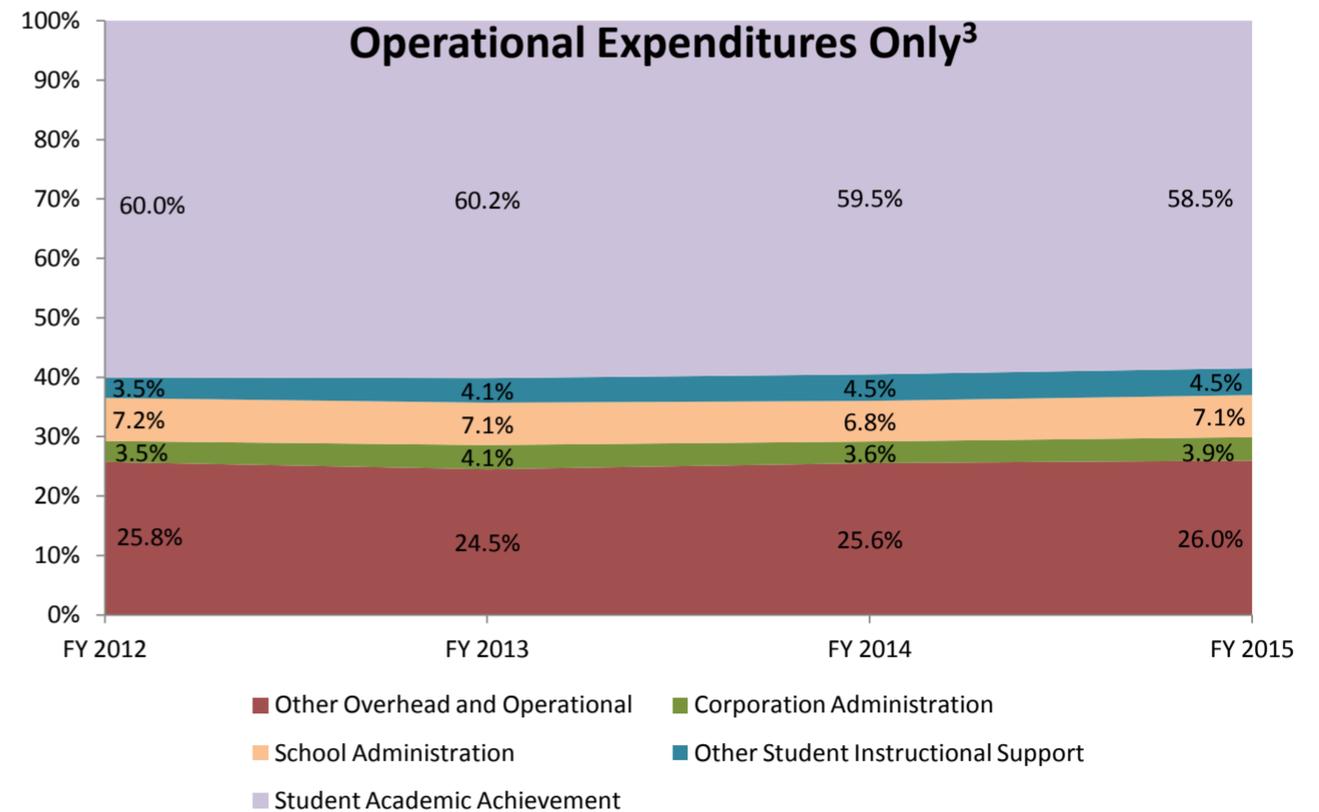
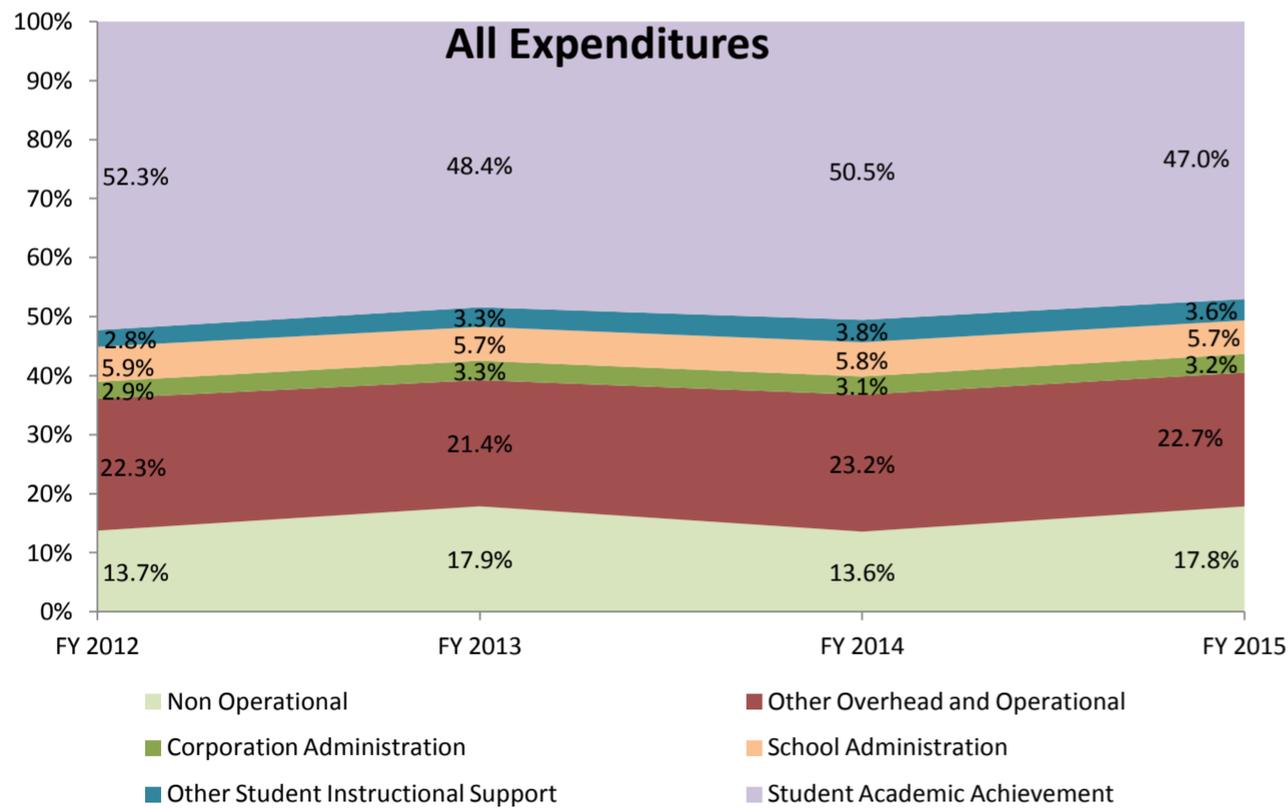


School Corporation Expenditures by Account
Biannual Financial Report Data
Lakeland School Corporation (4535)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,964,263	52.1%	\$11,653,063	55.4%	\$11,759,453	52.3%	\$10,907,261	48.4%	\$11,197,747	50.5%	\$11,016,221	47.0%
Student Instructional Support	\$1,293,866	6.2%	\$1,788,202	8.5%	\$1,968,901	8.8%	\$2,040,658	9.1%	\$2,123,867	9.6%	\$2,181,516	9.3%
Total	\$12,258,129	58.3%	\$13,441,265	63.9%	\$13,728,354	61.0%	\$12,947,920	57.5%	\$13,321,613	60.1%	\$13,197,736	56.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,797,923	22.8%	\$5,223,650	24.8%	\$5,673,882	25.2%	\$5,558,274	24.7%	\$5,823,065	26.3%	\$6,054,229	25.8%
Non Operational	\$3,968,479	18.9%	\$2,378,500	11.3%	\$3,089,821	13.7%	\$4,023,832	17.9%	\$3,007,240	13.6%	\$4,180,359	17.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,766,402	41.7%	\$7,602,150	36.1%	\$8,763,704	39.0%	\$9,582,106	42.5%	\$8,830,304	39.9%	\$10,234,588	43.7%

Grand Total	\$21,024,532	\$21,043,415	\$22,492,057	\$22,530,026	\$22,151,918	\$23,432,324
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Lakeland School Corporation (4535)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$9,125	\$133,743	\$501,442	\$439,264	4714.0%	228.4%	-12.4%
11100 Regular Programs	Elementary	\$2,924,341	\$4,132,691	\$3,415,606	\$3,347,077	14.5%	-19.0%	-2.0%
11200 Regular Programs	Middle/Junior High	\$1,425,822	\$1,988,460	\$1,882,283	\$1,806,650	26.7%	-9.1%	-4.0%
11300 Regular Programs	High School	\$1,806,677	\$2,317,601	\$1,997,249	\$1,964,484	8.7%	-15.2%	-1.6%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$41,411	\$56,087	\$49,344	NA	19.2%	-12.0%
11420 Regular Programs	Vocational Education - Agriculture B	\$53,954	\$56,486	\$39,610	\$40,410	-25.1%	-28.5%	2.0%
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$5,703	\$34,893	\$40,032	\$39,527	593.1%	13.3%	-1.3%
11470 Regular Programs	Vocational Education - Business Education	\$397	\$48,671	\$97,945	\$109,876	27593.4%	125.8%	12.2%
11490 Regular Programs	Vocational Education - Industrial Education B	\$37,476	\$39,803	\$43,383	\$43,226	15.3%	8.6%	-0.4%
11510 Regular Programs	Vocational Education - Cooperative Education	\$145,670	\$8,208	\$81,506	\$17,985	-87.7%	119.1%	-77.9%
11520 Regular Programs	Vocational Education - Area School Participation	\$57,211	\$3,300	\$0	\$0	NA	NA	NA
11590 Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$20,076	\$0	\$0	NA	NA	NA
11610 Regular Programs	Alternative Education Programs - Elementary	\$0	\$18,192	\$0	\$0	NA	NA	NA
11630 Regular Programs	Alternative Education Programs - High School	\$59,153	\$46,149	\$43,625	\$43,354	-26.7%	-6.1%	-0.6%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$10,104	\$21,397	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$35,214	\$27,320	\$43,217	NA	22.7%	58.2%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$883,116	\$265,750	\$89,631	\$98,628	-88.8%	-62.9%	10.0%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$33,939	\$0	\$0	NA	NA	NA
12230 Special Programs	Mental Disabilities - Severe Mental Disabilities	\$0	\$17,733	\$0	\$0	NA	NA	NA
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$75,237	\$73,089	NA	NA	-2.9%
12340 Special Programs	Physical Impairment - Hearing Impairment	\$0	\$3,664	\$0	\$0	NA	NA	NA
12350 Special Programs	Physical Impairment - Homebound	\$1,605	\$5,059	\$77	\$0	NA	NA	NA
12410 Special Programs	Emotional Disabilities - Full Time	\$0	\$123,020	\$164,654	\$172,692	NA	40.4%	4.9%
12520 Special Programs	Culturally Different - Compensatory	\$26,201	\$0	\$29,721	\$28,248	7.8%	NA	-5.0%
12610 Special Programs	Learning Disability	\$0	\$681,675	\$715,680	\$765,048	NA	12.2%	6.9%
12710 Special Programs	Equal Opportunity At Risk	\$100,755	\$0	\$0	\$0	NA	NA	NA
12810 Special Programs	Special Education Preschool	\$0	\$58,940	\$102,305	\$96,973	NA	64.5%	-5.2%
12900 Special Programs	Other Special Programs	\$4,975	\$0	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$6,938	\$0	\$0	\$0	NA	NA	NA
14200 Summer School Programs	Middle/Junior High School	\$1,000	\$0	\$0	\$0	NA	NA	NA
14300 Summer School Programs	High School	\$26,000	\$47,944	\$8,755	\$13,886	-46.6%	-71.0%	58.6%
16100 Remediation	Remediation Testing	\$80,185	\$60,463	\$4,788	\$3,389	-95.8%	-94.4%	-29.2%
16200 Remediation	Preventive Remediation	\$16,612	\$17,394	\$1,447	\$1,166	-93.0%	-93.3%	-19.4%
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$169,164	\$221,049	\$201,514	NA	19.1%	-8.8%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$44,048	\$383,709	\$194,329	\$410,879	832.8%	7.1%	111.4%
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$101,218	\$6,750	\$9,156	\$8,169	-91.9%	21.0%	-10.8%
17900 Pay. to Other Gov. Units in State	Other	\$0	\$900	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$234,187	\$258,861	NA	NA	10.5%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$81,196	\$54,211	\$52,901	\$61,200	-24.6%	12.9%	15.7%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$34,800	\$2,944	\$3,241	NA	-90.7%	10.1%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$10,785	\$5,042	NA	NA	-53.3%
22220 Instruction	Library/Media Services - School Library	\$225,223	\$181,829	\$177,039	\$113,527	-49.6%	-37.6%	-35.9%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$23,547	NA	NA	NA
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$10,290	\$259	\$173	NA	-98.3%	-33.2%
22360 Instruction	Instruc. Related Tech. - Network Support	\$0	\$291,269	\$402,195	\$392,406	NA	34.7%	-2.4%
22380 Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$9,388	\$0	NA	NA	NA
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$250,700	\$223,462	\$465,130	\$340,130	35.7%	52.2%	-26.9%
25570 Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$5,380	\$6,658	\$0	\$0	NA	NA	NA
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$573,269	\$0	\$0	\$0	NA	NA	NA
60500 Category not Specified	Debt Service TBR-Transfers ECA Only	\$0	\$28,144	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$8,964,054	\$11,653,063	\$11,197,747	\$11,016,221	22.9%	-5.5%	-1.6%
Student Instructional Support								

School Corporation Expenditures by Account
Biannual Financial Report Data
Lakeland School Corporation (4535)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21120 Students Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$65,380	\$75,834	NA	NA	16.0%
21130 Students Attend. & Social Work Serv. - Social Work Services	\$0	\$40,047	\$76,639	\$2,545	NA	-93.6%	-96.7%
21220 Students Guidance Services - Counseling Services	\$171,228	\$305,926	\$419,217	\$413,119	141.3%	35.0%	-1.5%
21310 Students Health Services - Service Area Direction	\$400	\$0	\$0	\$0	NA	NA	NA
21340 Students Health Services - Nurse Services	\$29,258	\$51,506	\$121,609	\$169,689	480.0%	229.5%	39.5%
21390 Students Health Services - Other Health Services	\$2,625	\$7,865	\$4,728	\$5,730	118.3%	-27.2%	21.2%
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$91,150	\$151,739	\$183,107	NA	100.9%	20.7%
21990 Students Other Support Services Students - Other Student Services	\$0	\$421	\$0	\$0	NA	NA	NA
24100 School Administration Office of The Principal	\$819,538	\$1,276,736	\$1,267,920	\$1,317,407	60.7%	3.2%	3.9%
24900 School Administration Other Support Services - School Admin.	\$0	\$14,550	\$16,635	\$14,086	NA	-3.2%	-15.3%
Student Instructional Support Total	\$1,023,049	\$1,788,202	\$2,123,867	\$2,181,516	113.2%	22.0%	2.7%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$15,100	\$15,893	\$17,073	\$17,870	18.3%	12.4%	4.7%
23120 General Administration Board of Education - Service Area Assistants	\$33,363	\$0	\$0	\$0	NA	NA	NA
23150 General Administration Board of Education - Legal Services	\$28,800	\$67,677	\$8,607	\$9,437	-67.2%	-86.1%	9.6%
23160 General Administration Board of Education - Promotion Expenses	\$2,549	\$1,065	\$6,023	\$6,250	145.2%	487.0%	3.8%
23190 General Administration Board of Education - Other Governing Body Services	\$19,985	\$4,202	\$774	\$3,724	-81.4%	-11.4%	381.3%
23210 General Administration Executive Administration - Office of The Superintendent	\$230,442	\$302,876	\$307,249	\$275,847	19.7%	-8.9%	-10.2%
23220 General Administration Executive Administration - Community Relations	\$0	\$0	\$3,119	\$4,435	NA	NA	42.2%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$0	\$11,356	\$12,733	\$12,936	NA	13.9%	1.6%
25110 Central Services Fiscal Services - Office of The Business Manager	\$35,470	\$235,704	\$250,950	\$359,879	914.6%	52.7%	43.4%
25130 Central Services Fiscal Services - Budgeting	\$0	\$6,518	\$9,268	\$6,143	NA	-5.8%	-33.7%
25150 Central Services Fiscal Services - Payroll Services	\$59,673	\$14,197	\$20,398	\$24,817	-58.4%	74.8%	21.7%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$179	\$47	\$234	NA	30.9%	398.5%
25199 Central Services Fiscal Services - Other - Other	\$525	\$0	\$0	\$0	NA	NA	NA
25300 Central Services Printing, Pub., and Duplicating Services	\$0	\$0	\$357	\$490	NA	NA	37.2%
25400 Central Services Planning, Research, Dev. and Evaluation	\$0	\$0	\$30,216	\$4,825	NA	NA	-84.0%
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$0	\$3,723	\$2,437	\$1,596	NA	-57.1%	-34.5%
25750 Central Services Personnel Services - Health Services	\$19,928	\$75	\$15,196	\$13,062	-34.5%	17315.9%	-14.0%
25890 Central Services Other Technology Services	\$0	\$7,536	\$0	\$0	NA	NA	NA
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,751	\$100	\$100	\$100	-94.3%	0.0%	0.0%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,298,234	\$1,547,318	\$1,795,849	\$1,832,879	41.2%	18.5%	2.1%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$154,349	\$48,593	\$64,113	\$87,377	-43.4%	79.8%	36.3%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$84,146	\$86,078	\$128,361	\$106,019	26.0%	23.2%	-17.4%
26499 Category not Specified Other - 2007 Account Code	\$10,257	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$7,449	\$5,056	\$16,703	\$2,194	-70.5%	-56.6%	-86.9%
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$6,667	\$11,221	\$4,099	NA	-38.5%	-63.5%
26700 Oper. & Maint. of Plant Serv. Insurance	\$199,853	\$127,591	\$81,910	\$102,883	-48.5%	-19.4%	25.6%
27010 Student Transportation Service Area Direction	\$47,076	\$78,497	\$91,726	\$77,445	64.5%	-1.3%	-15.6%
27100 Student Transportation Vehicle Operation	\$436,337	\$746,905	\$895,845	\$889,068	103.8%	19.0%	-0.8%
27300 Student Transportation Vehicle Servicing and Maintenance	\$297,602	\$459,595	\$369,974	\$400,255	34.5%	-12.9%	8.2%
27400 Student Transportation Purchase of School Buses	\$302,408	\$166,511	\$267,077	\$257,264	-14.9%	54.5%	-3.7%
27500 Student Transportation Insurance on Buses	\$54,848	\$36,727	\$36,956	\$18,116	-67.0%	-50.7%	-51.0%
27700 Student Transportation Contracted Transportation Services	\$134,420	\$211,887	\$206,295	\$293,010	118.0%	38.3%	42.0%
27900 Student Transportation Other Student Transportation Services	\$10,848	\$30,070	\$3,744	\$14,027	29.3%	-53.4%	274.6%
27910 Student Transportation Bus Driver Training	\$3,072	\$3,445	\$1,706	\$2,968	-3.4%	-13.8%	74.0%
31100 Food Services Operations Service Area Direction	\$0	\$43,023	\$63,872	\$47,940	NA	11.4%	-24.9%
31200 Food Services Operations Food Preparation and Dispensing	\$357,463	\$392,025	\$479,533	\$471,333	31.9%	20.2%	-1.7%
31300 Food Services Operations Food Delivery	\$435,680	\$0	\$0	\$0	NA	NA	NA
31400 Food Services Operations Food Purchases	\$0	\$457,428	\$438,512	\$426,807	NA	-6.7%	-2.7%
31900 Food Services Operations Other Food Services	\$798	\$105,135	\$185,119	\$278,899	34847.6%	165.3%	50.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Lakeland School Corporation (4535)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$4,282,425	\$5,223,650	\$5,823,065	\$6,054,229	41.4%	15.9%	4.0%
Non Operational							
33300 Category not Specified Civic Services	\$0	\$283	\$199	\$5,574	NA	1867.1%	2707.5%
33950 Other Community Services Step Ahead	\$19	\$0	\$0	\$0	NA	NA	NA
33990 Other Community Services Other	\$0	\$450	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$738,010	\$0	\$27,999	\$2,415	-99.7%	NA	-91.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$0	\$133,325	\$663,501	\$1,483,396	NA	1012.6%	123.6%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$377,723	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$34,200	\$54,603	\$11,766	NA	-65.6%	-78.5%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$65,210	\$85,310	\$88,128	\$82,436	26.4%	-3.4%	-6.5%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$631,076	\$582,090	\$1,239,009	\$1,014,796	60.8%	74.3%	-18.1%
49000 Category not Specified Other Facilities Acq. and Construction	\$32,087	\$62,705	\$41,101	\$9,192	-71.4%	-85.3%	-77.6%
51100 Principal on Debt Bonds	\$376,272	\$427,947	\$54,017	\$114,172	-69.7%	-73.3%	111.4%
51600 Principal on Debt Other DLGF Approved Debt	\$429,358	\$0	\$0	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$70,586	\$108,306	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,591,623	\$566,160	\$838,183	\$1,456,513	-8.5%	157.3%	73.8%
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$500	\$100	NA	NA	-80.0%
Non Operational Total	\$3,934,240	\$2,378,500	\$3,007,240	\$4,180,359	6.3%	75.8%	39.0%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$60,516	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$7,785	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$91,548	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$11,477	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$553,550	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$77,111	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$135,927	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$8,722	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$374	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,212,528	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$161,782	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$264,882	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$14,040	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$4,485	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$632	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$599	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$169,129	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$23,508	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$22,169	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,820,763	\$0	\$0	\$0	NA	NA	NA